

(B) ~~(1)~~ IF THE COMPTROLLER GRANTS ALL OR ANY OF THE RELIEF REQUESTED UNDER SUBSECTION (A) OF THIS SECTION ~~AND IF THE VENDOR DOES NOT REQUEST A HEARING~~, THE COMPTROLLER MAY IMPOSE ANY CONDITIONS ON THE VENDOR AS ARE REASONABLE UNDER THE CIRCUMSTANCES.

~~(2) THE COMPTROLLER MAY DENY THE RELIEF REQUESTED UNDER SUBSECTION (A) OF THIS SECTION AFTER A HEARING.~~

(C) IF THE COMPTROLLER DENIES THE REQUEST FOR RELIEF OR IMPOSES ANY CONDITIONS ON A GRANT OF THE REQUEST, THE COMPTROLLER SHALL, AT THE TIME OF ADVISING THE VENDOR OF THE DECISION, SCHEDULE A PROMPT HEARING AT WHICH THE VENDOR MAY OBTAIN A REVIEW OF THE DECISION. UPON NOTIFICATION, THE VENDOR MAY WAIVE THE HEARING.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1984.

Approved May 29, 1984.

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#### CHAPTER 606

(House Bill 296)

AN ACT concerning

#### Use Tax - Services Imposition of Tax

FOR the purpose of clarifying ~~the services that are~~ what is subject to the use tax.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 373(a)  
Annotated Code of Maryland  
(1980 Replacement Volume and 1983 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

#### Article 81 - Revenue and Taxes

373.

(a) An excise tax is hereby levied and imposed on the use, storage or consumption in this State of tangible personal property ~~and certain services~~ ON SERVICES LISTED IN ARTICLE 81, § 372(i) AND ARE purchased within or without this State on or